

## IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application of:	Abreu	Confirmation No.:	1385
Serial No.:	10/593,506	Art Unit:	1618
Filed:	September 20, 2006	Examiner:	Vu, Jake Minh
For:	Tamper Resistant Dosage Form Comprising an Adsorbent and an Adverse Agent	Attorney Docket No.:	901-001-034

**POWER OF ATTORNEY  
BY ASSIGNEE AND EXCLUSION OF INVENTOR(S)  
UNDER 37 C.F.R. 3.71 WITH STATEMENT UNDER 37 C.F.R. 3.73(b)**

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

Euro-Celtique S.A., assignee of the entire interest in the above-identified subject application hereby revokes any and all previous powers of attorney and appoints Practitioners at Customer Number 86012 all of Virtual Law Partners LLP, whose address is 1979 Marcus Avenue, Suite 210, Lake Success, NY 11042, as its attorneys to prosecute this application and to transact all business in the United States Patent and Trademark Office connected therewith, said appointment to be to the exclusion of the inventors and their attorney(s) in accordance with the provisions of 37 C.F.R. 3.71, provided that, if any one of these attorneys ceases being affiliated with the law firm of Virtual Law Partners LLP as partner, counsel, or employee, then the appointment of that attorney and all powers derived therefrom shall terminate on the date such attorney ceases being so affiliated.

Please direct all correspondence for this application to customer no.86012.

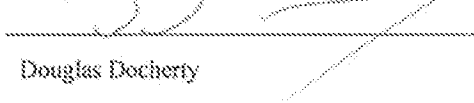
**Statement Under 37 C.F.R. 3.73(b)**

Euro-Celtique S.A. states that it is the assignee of the entire right, title, and interest, in and to, the patent application identified above by virtue of:

An assignment from the inventors recorded in the United States Patent and Trademark Office on January 27, 2005, at Reel 016211, Frame 0713.

The undersigned (whose title is supplied below) is authorized to act on behalf of the assignee.

**ASSIGNEE: Euro-Celtique S.A.**

Date:	<u>February 6, 2011</u>	Signature:	
		Typed Name:	Douglas Docherty
		Position/Title:	Director